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EXTRAORDINARY

PART II—Section 3—Sub-section (i)

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MINISTRY OF FINANCE

(Department of Revenue)

CUSTOMS & CENTRAL EXCISE

New Delhi, the 16th April 1958

G.S.R. 243.—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878), and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry and in supersession of the Customs Duties Drawback (Leather Cloth) Rules, 1957, the Central Government hereby makes the following rules the same having been previously published as required under the said sub-section (3) of section 43B, namely:—

THE CUSTOMS AND CENTRAL EXCISE DUTIES DRAWBACK (LEATHER CLOTH) RULES, 1958

1. **Short title.**—These rules may be called the Customs and Central Excise Duties Drawback (Leather Cloth) Rules, 1958

2. **Definitions.**—In these rules, unless the context otherwise requires,—

- (a) “duty-paid materials” mean—
 - (i) materials imported into India or the State of Pondicherry on payment of customs duty; and
 - (ii) indigenous materials, that is to say, materials manufactured in India or State of Pondicherry, on which Central Excise duty has been paid;
- (b) “goods” means leather cloth manufactured in India or the State of Pondicherry from duty-paid materials; and
- (c) “refund” means drawback of import duty paid on foreign materials and rebate of Central Excise duty paid on indigenous materials.

3. **Goods in respect of which refund may be paid.**—Subject to the provisions of the Sea Customs Act, 1878 (8 of 1878) and the Central Excises and Salt Act, 1944 (1 of 1944) and of these rules, and subject also to such of the provisions of the Central Excises Rules, 1944, as may be applicable in this behalf, a refund shall be allowed in respect of the duty-paid materials used in the manufacture of goods exported from India or the State of Pondicherry or shipped as stores for use on board a ship proceeding to a foreign port.

4. Rate of refund.—The rate of refund admissible under these rules on the shipment of the goods shall be the total of the average customs duty paid on the imported materials and the excise duty paid on the indigenous materials used in the manufacture of the goods.

(2) Such rate shall be determined by the Central Government (hereinafter in this sub-rule referred to as the Government) at such intervals as the Government may consider necessary on the basis of information furnished by the manufacturer of the goods and verified by the Government, in respect of the duty paid on the duty-paid material during such period as in the opinion of the Government is relevant for the purpose.

5. Exporters' declarations and documents—At the time of the shipment of the goods, the shipper shall

- (i) make a declaration on the relative shipping bill that a claim for refund under these rules is being made;
- (ii) state on the shipping bill, the description, quantity name of manufacturer, brand name and such other particulars as are necessary for the determination of the rate and amount of refund; and
- (iii) furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity, value, name of manufacturer and brand name of the goods under shipment.

6. Time-limit for refund claim.—No payment of refund shall be made under these rules unless the shipper prefers his claim for refund to the Customs Collector within six months from the date of entry for shipment duly supported by evidence of compliance with the provisions of these rules.

7. Powers of Customs Collector.—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts of the duty-paid materials used in the manufacture of the goods and the duty paid thereon.

8. Access to manufactory.—The manufacturer of the goods in respect of which a refund is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for refund.

[No. 23.]

G.S.R. 244.—The following draft of certain amendments in the Customs and Excise Duties Drawback (Linoleum) Rules, 1958, which the Central Government proposes to make in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (8 of 1878), and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944) as in force in India and as applied to the State of Pondicherry, is published as required by sub-section (3) of the said section of the Sea Customs Act, 1878 (8 of 1878), for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 25th April, 1958.

Any objection or suggestion which may be received from any person with regard to the said draft before the date so specified will be considered by the Central Government.

Draft Amendments

In the said Rules—

1. In rule 4, sub-rule (6) and sub-rule (7) including the proviso thereto, shall be omitted.

2. in rule 5, for sub-rule (1), the following shall be substituted, namely:—

"(1) The registered manufacturer shall, in respect of each brand or variety of the goods which he intends to export under claim for drawback under these Rules, furnish to the authorised Chief Customs Officer every six months—

- (a) the description and quantity of different duty-paid materials used during the preceding six months in the manufacture of one hundred yards of the goods;
- (b) the average amount of Customs duty paid on such quantities of foreign materials based on the values of, and the rates of duty applicable to, importation of such materials during the preceding six months, and if no importation had taken place during that period in respect of all or any of such materials during such longer period as the authorised Chief Customs Officer may deem relevant for the purpose; and
- (c) the average amount of Central Excise duty paid on such quantities of linseed oil during a similar period."

[No. 24.]

CUSTOMS

New Delhi, the 16th April 1958

G.S.R. 245.—In exercise of the powers conferred by sub-section (1) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 32-Customs dated the 9th March, 1957, the Central Government hereby directs that a drawback shall be allowed in accordance with and subject to the provisions of the said section and any rules made thereunder, in respect of duty-paid imported materials used in the manufacture of Leather cloth when such Leather cloth is manufactured in, and exported from, India or the State of Pondicherry or shipped as stores for use on board a ship proceeding to a foreign port.

[No. 120.]

M. A. RANGASWAMY, Dy. Secy.

